

AMENDED IN ASSEMBLY MARCH 30, 2000

CALIFORNIA LEGISLATURE—1999–2000 REGULAR SESSION

**ASSEMBLY BILL**

**No. 2487**

**Introduced by Assembly Member Robert Pacheco**

February 24, 2000

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An act to add Title 6.7 (commencing with Section 13920) to Part 4 of, and to add a title heading to Part 4 (commencing with Section 13980) of, the Penal Code, and to add Sections 17053.15 and 23658 to, the Revenue and Taxation Code, relating to firearms.

LEGISLATIVE COUNSEL'S DIGEST

AB 2487, as amended, Robert Pacheco. Firearms: buyback program.

Existing law establishes various pilot projects and programs for purposes of crime prevention.

This bill would establish a Firearms Buyback Program. The bill would provide that each county may establish a firearms buyback program administered by the sheriff's department. The bill would provide that the program would be funded by donations that would be used to purchase firearms, as specified.

The Personal Income Tax Law and the Bank and Corporation Tax Law authorize various credits against the taxes imposed by those laws.

This bill would authorize a credit against those taxes for each taxable and income year beginning on or after January 1, 2001, in an amount equal to 15% of the amount paid or

incurred during the taxable or income year for donations made to a county fund designated for the Firearms Buyback Program, as specified.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

*The people of the State of California do enact as follows:*

1 SECTION 1. Title 6.7 (commencing with Section  
2 13920) is added to Part 4 of the Penal Code, to read:

3  
4 TITLE 6.7. FIREARMS BUYBACK PROGRAM  
5

6 13920. (a) Each county may establish a designated  
7 fund to receive donations to be used solely for the purpose  
8 of administering and funding a firearms buyback  
9 program.

10 (b) The program shall be funded by private donations,  
11 made to the county, for the purposes of this program. Any  
12 donor who makes a donation shall receive a tax credit as  
13 provided by Section 17053.15 of the Revenue and  
14 Taxation Code, or Section 23658 of the Revenue and  
15 Taxation Code.

16 13921. (a) Each county sheriff's department shall  
17 administer the firearms buyback program for their  
18 respective county. No more than 15 percent of program  
19 funding may be used for administrative costs. The  
20 sheriff's department shall establish procedures for the  
21 receipt of firearms purchased pursuant to this program.  
22 The sheriff's department shall establish guidelines for the  
23 amount to be paid for firearms purchased pursuant to this  
24 program, and may consult with licensed firearms dealers  
25 for that purpose.

26 (b) All firearms purchased under this program shall be  
27 destroyed pursuant to procedures to be established by  
28 each county sheriff's department. No firearms purchased  
29 under this program may be resold or exchanged for value,  
30 except in connection with the destruction and conversion  
31 to scrap of the firearm. Firearms that ~~have historical value~~  
32 ~~or significance~~ are antiques, as defined by Section

921(a)(16) of Title 18 of the United States Code, or are curios or relics, as defined by Section 178.11 of Title 27 of the Code of Federal Regulations may be donated to museums. The county sheriff's department may also retain firearms solely for training purposes.

(c) Firearms shall not be destroyed pursuant to this program if they are needed as evidence. Firearms purchased under this program that need to be preserved as evidence shall be disposed of pursuant to those provisions of law governing firearms that are used for evidentiary purposes.

(d) Firearms purchased through this program that are determined to be stolen shall be returned to their owner, if the owner can reasonably be identified pursuant to Section 11106 or 11108, and the return can reasonably be accomplished. If it is not possible after good faith efforts to identify the owner of a stolen firearm, or to return a stolen firearm to its owner, the firearm may be destroyed pursuant to this section.

SEC. 2. A title heading is added to Part 4 (commencing with Section 13980) of the Penal Code, to read:

#### TITLE 6.8. COMPUTER FORENSICS CENTER

SEC. 3. Section 17053.15 is added to the Revenue and Taxation Code, to read:

17053.15. (a) For each taxable year beginning on or after January 1, 2001, there shall be allowed as a credit against the "net tax," as defined in Section 17039, an amount equal to 15 percent of the amount paid or incurred during the taxable year for donations to any county Firearms Buyback Program Fund.

(b) For purposes of this section:

(1) A county Firearms Buyback Program Fund means a fund designated by a county for the receipt of donations pursuant to Title 6.7(commencing with Section 13920) of Part 4 of the Penal Code.

(c) In the case where the credit allowed by this section exceeds the "net tax," the excess may be carried over to

1 reduce the “net tax” in the following year, and  
2 succeeding years if necessary, until the credit is  
3 exhausted.

4 SEC. 4. Section 23658 is added to the Revenue and  
5 Taxation Code, to read:

6 23658. (a) For each income year beginning on or  
7 after January 1, 2001, there shall be allowed as a credit  
8 against the “tax,” as defined in Section 23036, an amount  
9 equal to 15 percent of the amount paid or incurred during  
10 the income year for donations to any county Firearms  
11 Buyback Program Fund.

12 (b) For purposes of this section:

13 (1) A county Firearms Buyback Program Fund means  
14 a fund designated by a county for the receipt of donations  
15 pursuant to Title 6.7(commencing with Section 13920) of  
16 Part 4 of the Penal Code.

17 (c) In the case where the credit allowed by this section  
18 exceeds the “tax,” the excess may be carried over to  
19 reduce the “tax” in the following year, and succeeding  
20 years if necessary, until the credit is exhausted.

